

Exhibit B: Liquidation Analysis

Description	Amount	Notes
Cash	\$ 190,614	100% of value
Accounts Receivable	\$ -	Uncollectable
Inventory	\$ 20,700	Estimated liquidation value
Other Personal Property	\$ 76,025	Estimated liquidation value
Avoidance Actions	\$ -	Estimated de minimis after costs
Total Estate Assets	\$ 287,339	
Chapter 7 Administrative Costs		
Auctioneer fees and costs	\$ (29,018)	30% of Inventory and Personal Property
Counsel	\$ (30,000)	
Accountant	\$ (5,000)	Estimate
Statutory Commission	\$ (17,617)	Sec. 326
Total Administrative Costs	\$ (81,634)	
Hypothetical Liquidation Value	\$ 205,705	
Plan Projected Disposable Income	\$ 545,213	
Estimated Claims Pool (High)	\$ 2,500,000	
Estimated Claims Pool (Low)	\$ 100,000	
Additional Claim in Liquidation	\$ 2,500,000	Claims otherwise addressed in Plan
Dividend in Liquidation (Low)	4%	
Dividend in Liquidation (High)	8%	
Dividend under Plan (Low)	22%	
Dividend under Plan (High)	100%	